

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 281 of 1999

For Approval and Signature:

Hon'ble MR.JUSTICE B.C.PATEL and Sd/-

MR.JUSTICE P.B.MAJMUDAR Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO
 2. To be referred to the Reporter or not? : NO
 3. Whether Their Lordships wish to see the fair copy of the judgement? : NO
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO
 5. Whether it is to be circulated to the Civil Judge? : NO
1 to 5 No
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COMMISSIONER OF INCOME TAX

Versus

CHHAYABEN S. BACHKANIWALA

Appearance:

MR BB NAIK with MR MANISH R BHATT for Petitioner
MR DA MEHTA with MR RK PATEL for Respondent No. 1

CORAM : MR.JUSTICE B.C.PATEL and
MR.JUSTICE P.B.MAJMUDAR
Date of decision: 28/09/1999

ORAL JUDGEMENT (Per B.C.Patel, J.)

The Commissioner of Income-tax, Surat has preferred this application under section 256 (2) of the Income-tax Act, 1961 (hereinafter referred to as the

Act). The Tribunal was requested to make a reference on the following question of law:

"Whether on the facts and in the circumstances of the case and in law, the I.T.A.T. was justified in deleting the addition of Rs.2,89,243 and Rs.40,000 in the block periods made by the Assessing Officer by drawing an inference from the seized materials?"

2. The Tribunal considering the decision of this Court in the case of N.R.PAPER & BOARDS LTD. reported in 234 ITR page 733, by a common judgment, has rejected the application.

3. We have passed an order in ITA No.266 of 1999 covering the question raised in this application. In view of the decision rendered in ITA No.266 of 1999, this application is required to be rejected and the same is, therefore, rejected. Rule is discharged with no order as to costs.

(KMG Thilake)

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